

THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
FIDUCIARY BUSINESS PROFITS TAX RETURN

1992

OFFICE USE ONLY

For the CALENDAR year 1992 or other tax year beginning                and ending                 
mo day yr mo day yr

Due Date for CALENDAR year 1992 is on or before April 15, 1993 or 15th day of 4th month after the close of the fiscal period.

**STEP 1**  
Place  
LABEL HERE  
Otherwise,  
please print  
or type

Name of Estate or Trust

FEDERAL IDENTIFICATION NUMBER

Address of Fiduciary

GRANTOR TYPE TRUST

YES ☐NO ☐

City or Town, State and Zip Code

ARE YOU REQUIRED TO FILE  
A FEDERAL 1041 for 1992YES ☐NO ☐**STEP 2**  
Federal  
Information  
and Special  
Return Types☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the fiduciary which has not been previously reported to N.H. Years covered by IRS                       
Submit changes under a separate cover with form RP-87☐ INITIAL RETURN☐ AMENDED RETURN☐ FINAL RETURN☐ SHORT PERIOD RETURN

ONLY CHECK IF THE BOX APPLIES — SEE INSTRUCTIONS

**STEP 3**

## COMPLETE PAGE 2 BEFORE COMPUTING TAX

**STEP 4**  
Figure  
Your Tax

9. Adjusted Gross Business Profits (From page 2, line 8) .....	9.	<input type="text"/>
10. New Hampshire Apportionment (Form RP-80, line 5) .....	10.	<input type="text"/>
11. New Hampshire Taxable Business Profits (Line 9 x line 10) .....	11.	<input type="text"/>
12. New Hampshire Business Profits Tax (Line 11 x 8%) .....	12.	<input type="text"/>

**STEP 5**  
Figure Your  
Credits,  
Interest  
and  
Penalties

13. Credits: (a) Tax paid with Application for Extension.....13(a)	<input type="text"/>	
(b) Payments from 1992 Declaration of Estimated Tax.....13(b)	<input type="text"/>	
(c) Credit carried over from prior year.....13(c)	<input type="text"/>	
(d) Credits allowed under RSA 77-A:5 (Attach Form DP-160) ....13(d)	<input type="text"/>	
(e) Payment made with original return (Amended returns only) ...13(e)	<input type="text"/>	
(f) Other Credits or payments (Attach schedule).....13(f)	<input type="text"/>	
14. Balance of Tax Due (Line 12 less line 13).....	14.	<input type="text"/>
15. Additions to Tax: (a) Interest.....15(a)	<input type="text"/>	
(See instructions) (b) Failure to Pay.....15(b)	<input type="text"/>	
(c) Failure to File.....15(c)	<input type="text"/>	
(d) Underpayment of Estimated Tax.....15(d)	<input type="text"/>	
	15.	<input type="text"/>

**STEP 6**  
Figure Your  
Balance  
Due or  
Overpayment

16. Balance Due (Line 14 plus line 15.) Make check payable to: State of New Hampshire .....	16.	<input type="text"/>
(If less than \$1.00 do not pay but still file in the return)		
17. Overpayment (Line 13 less line 12 adjusted by line 15, if applicable) ..	17.	<input type="text"/>
18. Apply Overpayment to: (a) Credit on 1993 Estimate.....18(a)	<input type="text"/>	
(b) Refund: Please allow 12 weeks for processing.....18(b)	<input type="text"/>	

**STEP 7**

THIS RETURN MUST BE ACCOMPANIED BY A COMPLETED AND LEGIBLE COPY OF THE FEDERAL INCOME TAX RETURN AND APPLICABLE SCHEDULES. IF A FEDERAL INCOME TAX RETURN IS NOT REQUIRED, COPIES OF THE FORMS AND SCHEDULES FILED BY THE TRUE OWNERS OF THE TRUST MUST BE ATTACHED.

OFFICE USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature of Trustee, Executor or Fiduciary

Date

Signature of Paid Preparer Other than Taxpayer

Date

Title

Preparer's Identification Number

MAIL TO:

DEPT. OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
61 SOUTH SPRING STREET, P.O. BOX 637  
CONCORD, NH 03302-0637

Preparer Address

City or Town, State, and Zip Code

**STEP 8**For next year, instead of receiving a Business Profits Tax Booklet, do you wish to receive just a mailing label that you can give to your preparer? If yes, check here ☐

**1. INCOME**

- (a) Gross receipts or sales ..... 1(a) 

- (b) Less returns and allowances ..... 1(b) 

- (c) Subtotal [Line 1(a) less line 1(b)] ..... 1(c) 

- (d) Cost of goods sold and/or operations (Attach schedule) ..... 1(d) 

- (e) Gross profit [Line 1(c) less line 1(d)] ..... 1(e) 

- (f) Gross rents ..... 1(f) 

- (g) Other income (Attach schedule) ..... 1(g) 

- (h) TOTAL INCOME [Combine lines 1(e) through 1 (g)] ..... 1(h) 

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**2. DEDUCTIONS**

- (a) Fiduciary fees as actually paid ..... 2(a) 

- (b) Salaries and wages ..... 2(b) 

- (c) Repairs ..... 2(c) 

- (d) Bad debts ..... 2(d) 

- (e) Rental expenses ..... 2(e) 

- (f) Taxes ..... 2(f) 

- (g) Interest ..... 2(g) 

- (h) Contributions ..... 2(h) 

- (i) Depreciation ..... 2(i) 

- (j) Travel or entertainment expenses ..... 2(j) 

- (k) Advertising ..... 2(k) 

- (l) Other deductions (Attach schedule) ..... 2(l) 

- (m) TOTAL DEDUCTIONS [Combine lines 2(a) through 2(l)] ..... 2(m) 

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**3. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS)** Attach schedule if additional space is needed.

- | Description of Property                            | Gains or (Losses)  |  |  |
|--|--|--|--|
| (a) _____  | 3(a) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |  |  |  |
| (b) _____  | 3(b) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |  |  |  |
| (c) _____  | 3(c) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |  |  |  |
| (d) _____  | 3(d) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |  |  |  |
| (e) TOTAL GAIN OR (LOSS) FROM SALE OF ASSETS ..... | 3(e) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |  |  |  |

**4. INSTALLMENT GAIN OR (LOSS)** Attach schedule if additional space is needed.

- | Date of Original Sale<br>Mo Day Year                               | Description of Property | Gains or (Losses)  |  |       |  |  |  |
|--|-------------------------|--|--|-------|--|--|--|
| (a) <table border="1"><tr><td></td><td></td><td></td></tr></table> |                         |  |  | _____ | 4(a) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |                         |  |  |       |  |  |  |
|  |                         |  |  |       |  |  |  |
| (b) <table border="1"><tr><td></td><td></td><td></td></tr></table> |                         |  |  | _____ | 4(b) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |                         |  |  |       |  |  |  |
|  |                         |  |  |       |  |  |  |
| (c) <table border="1"><tr><td></td><td></td><td></td></tr></table> |                         |  |  | _____ | 4(c) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |                         |  |  |       |  |  |  |
|  |                         |  |  |       |  |  |  |
| (d) <table border="1"><tr><td></td><td></td><td></td></tr></table> |                         |  |  | _____ | 4(d) <table border="1"><tr><td></td><td></td></tr></table> |  |  |
|  |                         |  |  |       |  |  |  |
|  |                         |  |  |       |  |  |  |
| (e) TOTAL INSTALLMENT GAIN OR (LOSS) .....                         |                         | 4(e) <table border="1"><tr><td></td><td></td></tr></table> |  |       |  |  |  |
|  |                         |  |  |       |  |  |  |

**5. SEPARATE ENTITY ADJUSTMENT** (See instructions) ..... 5 

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**(NOL) 6. GROSS BUSINESS PROFITS** [Line 1(h) adjusted by lines 2(m), 3(e), 4(e) and 5] If a loss, attach Form RP-131. 6 

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NOTE: If line 6 shows a loss, Form RP-131 must be filed. Failure to attach Form RP-131 will result in an incomplete return. Initial here \_\_\_\_\_ if you wish to waive your right to carry forward this year's net operating loss. If you waive this right, you are NOT required to file Form RP-131.

**7. NH ADDITIONS AND DEDUCTIONS**

- (a) Add back income taxes or franchise taxes measured by income for which a deduction was included in line 6 above ..... 7(a) 

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- (b) NH Net Operating Loss Deduction (Attach Form RP-132) ..... 7(b) 

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- (c) Interest on US obligations ..... 7(c) 

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- (d) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4, XIV) ..... 7(d) 

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- (e) Interest and dividends subject to tax under RSA 77 ..... 7(e) 

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- (f) Other additions and deductions required by RSA 77-A:4 (Attach schedule) ..... 7(f) 

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- (g) Total additions and deductions [Combine lines 7(a) through 7(f)] ..... 7(g) 

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**8. ADJUSTED GROSS BUSINESS PROFITS** [Line 6 adjusted by line 7(g)] ..... 8 

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